

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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BARBARA DELUCA, DREW R. NAYLOR,  
and PEGGY ROLLO, on behalf of themselves  
and other similarly situated limited partners,

Plaintiffs,

**ORDER**

-against-

**19-CV-10498 (LAK) (JW)**

GPB HOLDINGS, LP, *et al.*,

Defendants.

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**JENNIFER E. WILLIS, United States Magistrate Judge:**

On February 9, 2021, Judge Kaplan entered a Protective Order permitting the parties to designate any discovery they produce in this action as “confidential” so long as the documents “contain trade secrets, proprietary business information, competitively sensitive information, or other information the disclosure of which would, in the good faith judgment of the party designating the material as confidential, be detrimental to the conduct of that party’s business or the business of any of that party's customers or clients.” Dkt. No. 110.

On October 5, 2021, Judge Kaplan granted Plaintiffs leave to redact certain information from the publicly-filed version of the Amended Complaint, Dkt. 132, on the grounds that such information was protected by the terms of the Protective Order. Dkt. No. 123.

On March 6, 2023, Auditor Defendants CohnReznick LLP, Crowe LLP, EisnerAmper LLP, Margolin, Winer & Evens LLP, and RSM US LLP filed five

separate motions to dismiss the Amended Complaint. Dkt. Nos. 188, 190, 193, 197, and 203.

Two of the Auditor Defendants, Crowe LLP and RSM US LLP, sought permission to file items under seal. Dkt. No. 196 and 202.

Defendant Crowe LLP seeks “leave to: (1) file Exhibits 3 through 6 appended to the concurrently-filed Declaration of Kevin M. McDonough (“McDonough Declaration”) under seal; (2) publicly file Crowe’s Memorandum of Law in support of its Motion to Dismiss the Amended Class Action Complaint (the “Amended Complaint”) in redacted form; and, (3) file the unredacted form of Crowe’s Memorandum of Law under seal.” Dkt. No. 196.

According to Defendant Crowe LLP, “Exhibits 3 and 4 to the McDonough Declaration were produced by Crowe to Plaintiffs and designated ‘Confidential.’ In addition, information from those exhibits, as well as Exhibits 5 and 6 to the McDonough Declaration was redacted from the publicly-filed version of the Amended Complaint.”

For these reasons, to accord with Judge Kaplan’s Protective Order, Crowe LLP’s request to (1) file Exhibits 3 through 6 appended to the concurrently-filed Declaration of Kevin M. McDonough under seal; (2) publicly file Crowe’s Memorandum of Law in support of its Motion to Dismiss the Amended Class Action Complaint in redacted form; and, (3) file the unredacted form of Crowe’s Memorandum of Law under seal is **GRANTED**.

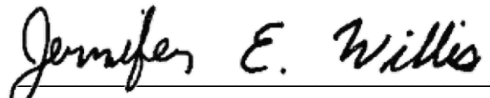
Defendant RSM US LLP requests “redaction of only those portions of the RSM Memorandum that contain or reference content previously filed under seal in the Unredacted Amended Complaint.” Dkt. No. 202.

Because the Court previously granted Plaintiffs’ Motion for Leave to File the Unredacted Amended Complaint under seal, Dkt. No. 123, and the RSM Memorandum references sealed content from the Unredacted Amended Complaint, Dkt. No. 117, Defendant RSM US LLP’s request is **GRANTED**, but only for those portions of the RSM Memorandum that reference content previously filed under seal in the Unredacted Amended Complaint.

The Clerk of the Court is respectfully requested to close Dkt. Nos. 196 and 202.

SO ORDERED.

DATED: New York, New York  
April 10, 2023

  
JENNIFER E. WILLIS  
United States Magistrate Judge